

## Article - Tax - General

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§10-220.

(a) An individual who is a resident of the State for only a part of the taxable year may claim and shall include only the part attributable to Maryland, as determined under this section, of:

(1) the additions to federal adjusted gross income under § 10-204 of this subtitle;

(2) the subtractions from federal adjusted gross income under §§ 10-207 through 10-209 of this subtitle;

(3) the deduction for exemptions under § 10-211 or § 10-212 of this subtitle; and

(4) (i) the standard deduction under § 10-217 of this subtitle; or

(ii) itemized deductions under § 10-218 of this subtitle.

(b) Unless the Comptroller requires or allows another method to compute the items listed in subsection (a) of this section, an individual who is a resident for only a part of the taxable year shall prorate the items using a fraction:

(1) the numerator of which is the number of months in which the individual was a resident; and

(2) the denominator of which is 12.

(c) An individual who is a resident for a period of more than 15 days in a month is deemed to be a resident for the full month.

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